

## Budget and Accounting Policy Manual

### Change List

Change No.	Change Date	Chapter	Description	Details	Authority
<b>Calendar Year 2008</b>					
01-01	June 2, 2008	XIII	Statewide Travel Policy	Section B-1, to reflect baggage charges	
<b>Calendar Year 2006</b>					
01-01	November 21, 2006	XIII	Statewide Travel Policy	Completed update to Statewide Travel Policy	
<b>Calendar Year 2001</b>					
01-05	March 01, 2001	Appendix D	Chart of Accounts - Organization Code	Updated organization structure codes according to FY 2001 Budget Act	
01-04	Feb 15, 2001	V	Budgeting A.1.	Change "Fiscal Year 2000" to "Fiscal Year 2002 and beyond"	
01-03	Feb 15, 2001	IV	GAAP Financial Reporting C.1.a.(1)(a)1)	Change threshold for fixed assets from \$5,000 to \$15,000 to comply with State's accounting policy. <b>See also:</b> <u><a href="#">Division of Accounting Memorandum #98-4 Fixed Asset Policy (dated July 15, 1997)</a></u>	<b>OMB Circular A-87 (revised), Attach B, paragraph 19a(2)</b>
01-02	Feb 15, 2001	XI	Monthly Reconciliations Exhibit XI-1	Changed subject line in memorandum to reflect century change from "FY 19__" to "FY 20__".	
01-01	Feb 15, 2001	VI	Encumbrance Accounting H.1.	<b>Reference</b> on line 6 to see Section I.3 below changed to "(see Section H.3 below)".	

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<b>Calendar Year 2000</b>					
00-10	July 1, 2000	XIII	Travel Policy D.2.a.	<b>Mileage reimbursement</b> to state employees for the use of their personal vehicles is changed from 28 cents per mile to 31 cents per mile (to the current federal Internal Revenue Code allowance).	<b>140<sup>th</sup> Gen. Asmbly HB #118</b>
00-09	May 10, 2000	XIV	SUPER Card	<b>Chapter Revised.</b>	
00-08	May 4, 2000	VI	Encumbrance Accounting D. Emergency Purchases	Deleted paragraph referring to Emergency Bid Waiver Form. Changed code reference from §6903 to §6907.	<b>29 Del. C. §6907</b>
00-07	May 4, 2000	VII	Disbursements C.3	Changed reference to Chapter V, Section E to Chapter VI, Section D	
00-06	May 4, 2000	<b>Appendix G</b>	DFMS Abbreviations	Cosmetic – Alignment of Columns	
00-05	May 4, 2000	<b>Appendix L</b>	Contacts	Updated Phone Numbers	
00-04	March 3, 2000	XIII	Travel Policy	<b>Chapter revised.</b> To enable the State to be in compliance with IRS regulations regarding employer tax treatment of the payment of reimbursement of employee meal expenses while on travel status. Most significant change is found in Section F, Meal Allowances. <i>NOTE: Recognizing that departments/agencies will need time to review the statewide policy and revise internal policies, a flexible implementation schedule is in place through June 30, 2000.</i>	

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00-03	Jan. 12, 2000	VI	Encumbrance Accounting C.2.d.(2)	<b>Competitive Written Quotations</b> - Changed from five sources to three sources – the number of open market written competitive quotations an agency must solicit on material/work estimated to be between \$5,000 and \$10,000.	29 <u>Del. C. §6903(b)</u>
00-02	Jan. 12, 2000	VI	Encumbrance Accounting	Brackets added to enclose plurals on "approvals" and "signatures" in last paragraph	
00-01	Jan. 12, 2000	VII	Disbursements C.6.b.	Code reference moved to beginning of "exception" paragraph	
<b>Calendar Year 1999</b>					
99-06	Nov. 15, 1999	VII	Disbursements C.6.f.2.	Correct spelling of petty "cash".	Correction of Spelling
99-05	Nov. 1, 1999	XIV	Diamond Card	<p>Entire chapter will be replaced with information relating to current contract with PNC SuperCard.</p> <p><b>See also:</b>  <a href="#">Division of Accounting Memorandum #99-10</a>  <a href="#">Cancellation of the Diamond Card</a>  (dated May 17, 1999);  and,  <a href="#">Division of Accounting Memorandum #00-05</a>  <a href="#">Super Card Program Kick-Off</a>  (dated October 14, 1999).</p>	29 <u>Del. C. §6505</u>
99-04	Sept. 20, 1999	XIII	Travel Policy F.2. and F.3.	Changed to reflect correction in total amount of allowance.	Correction of Total Amount
99-03		XIII	Travel Policy F.3.	<b>Meal allowances.</b> Pro-rating of meals for departure and return days for dinner when travel is to a "high	Correction of Rate

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				cost" premium city. Change from \$30 per day to \$25 per day.	
99-02		XIII	Travel Policy F.2.	<b>Meal allowances.</b> Pro-rating of meals for departure and return days for dinner. Change from \$25 per day to \$20 per day.	Correction of Rate
99-01	July 1, 1999	XIII	Travel Policy D.2.a.	<b>Mileage reimbursement</b> to state employees for the use of their personal vehicles is changed from 25 cents per mile to 28 cents per mile (to the current federal Internal Revenue Code allowance). This amount will change to 31 cents per mile effective July 1, 2000.	<b>140<sup>th</sup> Gen. Asmbly HB #118</b>

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